

## OPERATING REVENUES

**§ 36.211 General.**

(a) Operating revenues are included in the following accounts:

Account Title	Account No.
Basic Local Service Revenue .....	5000
Network Access Service Revenues:	
Network Access Revenue .....	5080
End User Revenue .....	5081
Switched Access Revenue .....	5082
Special Access Revenue .....	5083
State Access Revenue .....	5084
Long Distance Message Revenue .....	5100
Miscellaneous Revenue .....	5200
Uncollectible Revenue .....	5300

**§ 36.212 Basic local services revenue—Account 5000.**

(a) Local private line revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(b) Revenues that are attributable to the origination or termination of interstate FX or CCSA like services shall be assigned to the interstate jurisdiction.

(c) Wideband Message Service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of TWX minutes-of-use in the study area.

(d) All other revenues in this account are assigned to the exchange operation based on their subsidiary record categories or on the basis of analysis and studies.

**§ 36.213 Network access services revenues.**

(a) *Network Access Revenue—Account 5080.* (1) This account shall be used by Class A and Class B telecommunications companies to summarize the contents of accounts 5081 through 5084.

(b) *End User Revenue—Account 5081.* (1) Revenues in this account are assigned to the interstate operation.

(c) *Switched Access Revenue—Account 5082.* (1) Revenues in this account are assigned to the interstate operation.

(d) *Special Access Revenue—Account 5083.* (1) Revenues in this account are assigned to the interstate operation.

(e) *State Access Revenue—Account 5084.*

(1) Revenues in this account are assigned to the state operation.

**§ 36.214 Long distance message revenue—Account 5100.**

(a) Wideband message service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of minutes-of-use in the study area.

(b) Long Distance private line service revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(c) All other revenues in this account are directly assigned based on their subsidiary record categories or on the basis of analysis and studies.

**§ 36.215 Miscellaneous revenue—Account 5200.**

(a) Directory revenues are assigned to the exchange operation.

(b) Billing and collection revenues are assigned on the basis of services being provided.

(c) All other revenues are apportioned on the basis of analysis.

**§ 36.216 Uncollectible revenue—Account 5300.**

(a) The amounts in this account are apportioned among the operations on the basis of analysis of Account 1181—Accounts Receivable Allowance—Telecommunication, during a representative period.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

## CERTAIN INCOME ACCOUNTS

**§ 36.221 Other operating income and expenses—Account 7100.**

(a) Amounts relating to translation in foreign exchange differentials are assigned to the interstate operations.

(b) All other amounts are apportioned based on Telecommunications Plant in Service, Account 2001, if plant related, or on the nature of the item reflected in the account, if not plant related.